

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

Plaintiff,
U.S. Philips Corporation and Koninklijke Philips Electronics N.V.

-v-
Optical Experts Manufacturing, Inc.; Brilliance Audio, Inc.;
Raymond Bernard Zerrusen; Clifford Steven Boyd; and
John Does No. 1 through 100
Defendant.



Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for U.S. Philips Corporation and Koninklijke Philips Electronics N.V. (a private non-governmental party)

certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

U.S. Philips Corporation	100% ownership in plaintiff
Koninklijke Philips Electronics N.V.	100% ownership in plaintiff

Date: 4/30/2008


Signature of Attorney

Attorney Bar Code: EJ-5259